

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 73617 / November 18, 2014

Admin. Proc. File No. 3-16011

In the Matter of

IPKV HOLDINGS, INC.,
PAN ASIAN CORP.,
SEVEN SEAS ACQUISITION CORP.,
SOUTHERN GROWTH CORP.,
SUPERIOR GROWTH CORP., and
TRANSATLANTIC ACQUISITION CORP.

NOTICE THAT INITIAL DECISION HAS BECOME FINAL

The time for filing a petition for review of the initial decision in this proceeding has expired. No such petition has been filed by IPKV Holdings, Inc., Pan Asian Corp., Seven Seas Acquisition Corp., Southern Growth Corp., Superior Growth Corp., or Transatlantic Acquisition Corp. and the Commission has not chosen to review the decision on its own initiative.

Accordingly, notice is hereby given, pursuant to Rule 360(d) of the Commission's Rules of Practice,¹ that the initial decision of the administrative law judge² has become the final decision of the Commission with respect to IPKV Holdings, Inc., Pan Asian Corp., Seven Seas Acquisition Corp., Southern Growth Corp., Superior Growth Corp., and Transatlantic Acquisition Corp. The order contained in that decision is hereby declared effective. The initial

¹ 17 C.F.R. § 201.360(d).

² *IPKV Holdings, Inc., Pan Asian Corp., Seven Seas Acquisition Corp., Southern Growth Corp., Superior Growth Corp., and Transatlantic Acquisition Corp.*, Initial Decision Rel. No. 670 (Sept. 17, 2014), 109 SEC Docket 16, 2014 WL 4630280. The Central Index Key numbers are: 1368194 for IPKV Holdings, Inc.; 1381798 for Pan Asian Corp.; 1381795 for Seven Seas Acquisition Corp.; 1505370 for Southern Growth Corp.; 1505371 for Superior Growth Corp.; and 1505361 for Transatlantic Acquisition Corp.

decision ordered that, pursuant to Section 12(j) of the Securities Exchange Act of 1934, the registrations of each class of registered securities of IPKV Holdings, Inc., Pan Asian Corp., Seven Seas Acquisition Corp., Southern Growth Corp., Superior Growth Corp., and Transatlantic Acquisition Corp. are hereby revoked.

For the Commission, by the Office of the General Counsel, pursuant to delegated authority.

Brent J. Fields
Secretary